



केन्द्रीय कर के प्रधान आयुक्त का कार्यालय

Office of the Principal Commissioner of Central Tax

विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय

Visakhapatnam Central GST Commissionerate

जीएसटी भवन, पत्तनक्षेत्र, विशाखपट्टणम

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व्यापारीक सूचना संख्या TRADE NOTICE NO 12/2020

Date 26.06.2020

Sub : - GST – CBIC’s Circular/Notification/Order issued – Reg.

विषय :- जीएसटी - सीबीआईसी का परिपत्र / अधिसूचना / आदेश जारी किया गया

Attention of the Trade & Industry is invited to the Circular/Notification/Order issued by Central Board of Indirect Tax & Customs, Department of Revenue, Ministry of Finance, Government of India, under Central Goods & Services Act, 2017 and Integrated Goods & Services Act, 2017.

व्यापार और उद्योग का ध्यान केंद्रीय माल और सेवा कर अधिनियम, 2017 और एकीकृत माल और सेवा कर अधिनियम, 2017 के तहत केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क, राजस्व विभाग, वित्त मंत्रालय, भारत सरकार द्वारा जारी परिपत्र / अधिसूचना / आदेश के लिए आमंत्रित किया जाता है।

2. Brief details of the Notification/Circular/Order issued under CGST/IGST ACT, 2017 are as under:

सीजीएसटी / आईजीएसटी अधिनियम, 2017 के तहत जारी अधिसूचना / परिपत्र / आदेश का संक्षिप्त विवरण इस प्रकार है

a. Notification issued under CGST ACT, 2017

सीजीएसटी अधिनियम, 2017 के तहत अधिसूचना जारी

(Available at <http://www.cbic.gov.in/htdocs-cbec/gst/central-tax-notfns-2017>)

Sl. No.	Notification No. and date	Subject
1	48/2020- Central Tax ,dt. 19-06-2020	seeks to make sixth amendment (2020) to CGST Rules.
2	49/2020- Central Tax ,dt. 24-06-2020	Seeks to bring into force Sections 118, 125, 129 & 130 of Finance Act, 2020 in order to bring amendment to Sections 2, 109, 168 & 172 of CGST Act w.e.f. 30.06.2020.
3	50/2020- Central Tax ,dt. 24-06-2020	Seeks to make seventh amendment (2020) to CGST Rules.
4	51/2020- Central Tax ,dt. 24-06-2020	Seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020.
5	52/2020- Central Tax ,dt. 24-06-2020	Seeks to provide one time amnesty by lowering/waiving of late fees for non furnishing of FORM GSTR-3B from July, 2017 to January, 2020 and also seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to July, 2020.
6	53/2020- Central Tax ,dt. 24-06-2020	Seeks to provide relief by waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods for months from March, 2020 to June, 2020 for monthly filers and for quarters from January, 2020 to June, 2020 for quarterly filers

7	54/2020- Central Tax ,dt. 24-06-2020	Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of August, 2020 for taxpayers with annual turnover up to Rs. 5 crore.
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b. Circular issued under CGST ACT, 2017

सीजीएसटी अधिनियम, 2017 के तहत परिपत्र जारी

(Available at <http://www.cbic.gov.in/htdocs-cbec/gst/cgst-circ-idx-2017>)

Sl. No.	Circular No. and date	Subject
1	141/11/2020, Dt. 24.06.2020	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread COVID-19

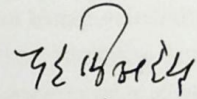
c. Removal of difficulty order issued under CGST ACT, 2017

(Available at <http://www.cbic.gov.in/htdocs-cbec/gst/cgst-circ-idx-2017>)

Sl No.	Order No. and date	Subject
1	Order No. 01/2020-Central Tax Dt. 25.06.2020	Seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers.

3. The contents of this Trade Notice may be brought to the notice of all concerned.

इस व्यापारीक सूचना की सामग्री को सभी संबंधितों के ध्यान में लाया जा सकता है।



(S. FAHEEM AHMED एस. फहीम अहमद)

Principal Commissioner प्रधान आयुक्त

{Issued from file C. No. V/30/01/2020-GST Cell}

सेवा में To,

The Trade (as per the Distribution List)

प्रतिलिपि Copy to:

1. The Additional Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.

केंद्रीय कर के अपर आयुक्त, विशाखापत्तनम सीजीएसटी आयुक्तालय, विशाखापत्तनम

2. All the JDC/JAC's under Visakhapatnam CGST Commissionerate with a direction to give wide publicity.

विशाखापत्तनम सीजीएसटी आयुक्तालय के तहत सभी JDC / JAC को व्यापक प्रचार देने के लिए एक निर्देश के साथ

3. The Superintendent (Computers), Visakhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's Website.

आयुक्तालय की वेबसाइट पर व्यापारीक सूचना अपलोड करने के लिए अधीक्षक (प्रणाली),

विशाखापत्तनम CGST आयुक्तालय, विशाखापत्तनम।